

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

46-0001-000 MULLEN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	193.4651	199.5782	6.1131
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 6.2059	44.00 4.4807	(6.00) (1.7253)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	167.84 20.9802	173.85 21.7311	6.01 0.7508
Adjusted Weighted Formula Students	220.6512	225.7899	5.1387
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,654,312.89	1,863,683.02	209,370.13
Transportation Allowance	93,543.97	88,050.08	(5,493.89)
Special Receipts Allowance	71,292.00	62,369.00	(8,923.00)
Total System Formula Needs	1,819,148.86	2,014,102.10	194,953.24
Temporary Aid Adjustment Factor	(22,739.36)	(25,176.28)	(2,436.92)
Modified System Formula Needs	1,796,409.50	1,988,925.82	192,516.33
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	179,791,337	179,671,230	(120,107)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,708,017.70	1,706,876.69	(1,141.02)
Net Option Funding	0.00	975.03	975.03
Allocated Income Tax Funds	0.00	13,405.10	13,405.10
Other Actual Receipts	192,583.01	179,324.60	(13,258.41)
Minimum Levy Adjustment	62,747.18	62,166.25	(580.93)
Total System Formula Resources	1,963,347.89	1,962,747.66	(600.23)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	26,178.17	26,178.17
Net Option Funding	0.00	975.03	975.03
Allocated Income Tax Funds	0.00	13,405.10	13,405.10
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	40,558.29	40,558.29
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	(20,535.98)	(20,535.98)	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	(20,535.98)	20,022.31	40,558.29

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47-0001-000 ST PAUL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	791.6750	774.9144	(16.7606)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	162.00 15.4436	144.17 12.2452	(17.83) (3.1984)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	807.3686	787.1596	(20.2090)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,316,850.10	4,459,014.16	142,164.06
Transportation Allowance	158,865.72	164,725.85	5,860.13
Special Receipts Allowance	352,859.74	355,045.92	2,186.18
Total System Formula Needs	4,828,575.56	4,978,785.93	150,210.37
Temporary Aid Adjustment Factor	(60,357.19)	(62,234.82)	(1,877.63)
Modified System Formula Needs	4,768,218.36	4,916,551.11	148,332.74
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	209,942,293	228,676,085	18,733,792
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,994,451.78	2,172,422.81	177,971.02
Net Option Funding	192,307.07	196,953.66	4,646.59
Allocated Income Tax Funds	73,319.08	67,593.56	(5,725.52)
Other Actual Receipts	696,043.07	689,747.49	(6,295.58)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,956,121.00	3,126,717.52	170,596.51
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,812,097.36	1,789,833.59	(22,263.77)
Net Option Funding	192,307.07	196,953.66	4,646.59
Allocated Income Tax Funds	73,319.08	67,593.56	(5,725.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,077,723.51	2,054,380.81	(23,342.70)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	155,738.22	6,320.65	(149,417.57)
Total System State Aid	2,233,461.73	2,060,701.46	(172,760.27)

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47-0100-000 CENTURA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	647.0471	601.2644	(45.7827)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	146.16 15.8959	130.94 13.4785	(15.22) (2.4174)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	662.9430	614.7429	(48.2001)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,544,632.90	3,482,327.07	(62,305.83)
Transportation Allowance	137,773.21	136,675.66	(1,097.56)
Special Receipts Allowance	253,785.76	256,323.83	2,538.06
Total System Formula Needs	3,936,191.88	3,875,326.55	(60,865.33)
Temporary Aid Adjustment Factor	(49,202.40)	(48,441.58)	760.82
Modified System Formula Needs	3,886,989.48	3,826,884.97	(60,104.51)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	212,811,903	221,861,836	9,049,933
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,021,713.08	2,107,687.44	85,974.36
Net Option Funding	78,770.41	0.00	(78,770.41)
Allocated Income Tax Funds	54,151.82	18,559.58	(35,592.24)
Other Actual Receipts	551,865.54	575,271.81	23,406.27
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,706,500.85	2,701,518.83	(4,982.02)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,180,488.63	1,125,366.14	(55,122.49)
Net Option Funding	78,770.41	0.00	(78,770.41)
Allocated Income Tax Funds	54,151.82	18,559.58	(35,592.24)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,313,410.86	1,143,925.72	(169,485.14)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	59,254.83	19,314.16	(39,940.67)
Total System State Aid	1,372,665.69	1,163,239.88	(209,425.81)

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47-0103-000 ELBA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	154.4201	166.8455	12.4255
Limited English Proficiency Factor	2.00 0.5000	1.00 0.2500	(1.00) (0.2500)
Free Lunch/Poverty Factor	51.11 8.6379	72.88 14.4741	21.77 5.8363
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	163.5579	181.5697	18.0118
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	874,513.84	1,028,535.72	154,021.87
Transportation Allowance	48,319.19	49,439.49	1,120.30
Special Receipts Allowance	119,296.50	113,428.26	(5,868.24)
Total System Formula Needs	1,042,129.53	1,191,403.46	149,273.93
Temporary Aid Adjustment Factor	(13,026.62)	(14,892.54)	(1,865.92)
Modified System Formula Needs	1,029,102.91	1,176,510.92	147,408.01
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	47,580,352	53,423,889	5,843,537
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	452,013.34	507,526.95	55,513.60
Net Option Funding	79,945.08	190,831.05	110,885.97
Allocated Income Tax Funds	6,917.26	5,954.49	(962.77)
Other Actual Receipts	221,619.09	185,121.91	(36,497.18)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	760,494.77	889,434.40	128,939.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	268,608.14	287,076.52	18,468.38
Net Option Funding	79,945.08	190,831.05	110,885.97
Allocated Income Tax Funds	6,917.26	5,954.49	(962.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	355,470.48	483,862.06	128,391.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,200.65	12,613.25	1,412.60
Total System State Aid	366,671.13	496,475.32	129,804.18

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48-0008-000 FAIRBURY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,111.4696	1,088.6466	(22.8230)
Limited English Proficiency Factor	0.00 0.0000	5.00 1.2500	5.00 1.2500
Free Lunch/Poverty Factor	238.00 24.1534	258.00 30.1390	20.00 5.9856
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,135.6230	1,120.0356	(15.5874)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	6,071,965.25	6,344,653.14	272,687.88
Transportation Allowance	228,320.64	153,871.50	(74,449.14)
Special Receipts Allowance	499,296.00	540,701.00	41,405.00
Total System Formula Needs	6,799,581.89	7,039,225.64	239,643.74
Temporary Aid Adjustment Factor	(84,994.77)	(87,990.32)	(2,995.55)
Modified System Formula Needs	6,714,587.12	6,951,235.32	236,648.20
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	382,377,280	416,226,173	33,848,893
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,632,584.16	3,954,148.64	321,564.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	41,886.54	26,806.32	(15,080.22)
Other Actual Receipts	1,022,272.00	1,076,130.00	53,858.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,696,742.70	5,057,084.97	360,342.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,017,844.42	1,894,150.35	(123,694.07)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	41,886.54	26,806.32	(15,080.22)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,059,730.96	1,920,956.67	(138,774.29)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,790.16)	(7,748.63)	(5,958.46)
Total System State Aid	2,057,940.80	1,913,208.05	(144,732.75)

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48-0300-000 TRI COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	555.8001	527.2351	(28.5650)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.96 3.4677	81.53 5.5545	11.57 2.0868
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	559.2678	532.7896	(26.4782)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,990,300.97	3,018,087.14	27,786.17
Transportation Allowance	205,963.87	206,871.00	907.13
Special Receipts Allowance	310,646.20	248,824.54	(61,821.66)
Total System Formula Needs	3,506,911.04	3,473,782.68	(33,128.36)
Temporary Aid Adjustment Factor	(43,836.39)	(43,422.28)	414.10
Modified System Formula Needs	3,463,074.65	3,430,360.39	(32,714.26)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	293,992,613	305,338,974	11,346,361
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,792,929.82	2,900,720.25	107,790.43
Net Option Funding	69,370.33	112,904.40	43,534.07
Allocated Income Tax Funds	55,810.46	51,081.07	(4,729.38)
Other Actual Receipts	604,274.76	551,290.29	(52,984.47)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,522,385.37	3,615,996.02	93,610.65
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	69,370.33	112,904.40	43,534.07
Allocated Income Tax Funds	55,810.46	51,081.07	(4,729.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	41,404.62	0.00	(41,404.62)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	166,585.40	163,985.47	(2,599.93)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(816.47)	(816.47)
Total System State Aid	166,585.40	163,169.00	(3,416.40)

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48-0303-000 MERIDIAN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	262.0848	245.7952	(16.2896)
Limited English Proficiency Factor	3.00 0.7500	3.00 0.7500	0.00 0.0000
Free Lunch/Poverty Factor	70.04 9.0482	62.47 7.7867	(7.57) (1.2615)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	271.8829	254.3319	(17.5511)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,453,707.52	1,440,710.79	(12,996.73)
Transportation Allowance	76,197.05	72,990.00	(3,207.05)
Special Receipts Allowance	110,571.80	124,084.46	13,512.66
Total System Formula Needs	1,640,476.37	1,637,785.26	(2,691.12)
Temporary Aid Adjustment Factor	(20,505.95)	(20,472.32)	33.64
Modified System Formula Needs	1,619,970.42	1,617,312.94	(2,657.48)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	123,988,738	130,220,011	6,231,273
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,177,893.01	1,237,090.10	59,197.09
Net Option Funding	178,562.86	213,727.14	35,164.28
Allocated Income Tax Funds	20,503.23	18,019.16	(2,484.07)
Other Actual Receipts	228,333.58	267,150.21	38,816.63
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,605,292.68	1,735,986.62	130,693.94
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	14,677.74	0.00	(14,677.74)
Net Option Funding	178,562.86	213,727.14	35,164.28
Allocated Income Tax Funds	20,503.23	18,019.16	(2,484.07)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	4,902.30	0.00	(4,902.30)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	218,646.13	231,746.31	13,100.18
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,879.45	5.88	(15,873.57)
Total System State Aid	234,525.58	231,752.19	(2,773.39)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

49-0032-000 TECUMSEH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	519.7558	503.4086	(16.3471)
Limited English Proficiency Factor	83.00 20.7500	88.00 22.0000	5.00 1.2500
Free Lunch/Poverty Factor	108.39 10.6051	99.34 9.1420	(9.04) (1.4632)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	551.1109	534.5506	(16.5603)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,946,687.59	3,028,062.59	81,375.00
Transportation Allowance	51,492.89	60,520.02	9,027.13
Special Receipts Allowance	137,462.51	130,683.19	(6,779.32)
Total System Formula Needs	3,135,642.99	3,219,265.80	83,622.81
Temporary Aid Adjustment Factor	(39,195.54)	(40,240.82)	(1,045.29)
Modified System Formula Needs	3,096,447.45	3,179,024.98	82,577.53
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	149,203,583	158,368,251	9,164,668
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,417,434.04	1,504,498.38	87,064.35
Net Option Funding	113,934.32	160,252.51	46,318.19
Allocated Income Tax Funds	50,548.73	45,657.92	(4,890.81)
Other Actual Receipts	384,041.35	431,731.19	47,689.84
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,965,958.44	2,142,140.01	176,181.57
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,130,489.02	1,036,884.97	(93,604.04)
Net Option Funding	113,934.32	160,252.51	46,318.19
Allocated Income Tax Funds	50,548.73	45,657.92	(4,890.81)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,294,972.06	1,242,795.40	(52,176.66)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(12,356.42)	(19,417.12)	(7,060.70)
Total System State Aid	1,282,615.65	1,223,378.28	(59,237.36)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

49-0033-000 STERLING PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	255.0687	263.7080	8.6393
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	31.00 1.4388	34.00 1.6838	3.00 0.2450
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	256.5075	265.3918	8.8843
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,371,498.00	1,503,362.08	131,864.09
Transportation Allowance	60,013.58	56,377.10	(3,636.48)
Special Receipts Allowance	116,125.00	109,283.00	(6,842.00)
Total System Formula Needs	1,547,636.58	1,669,022.18	121,385.61
Temporary Aid Adjustment Factor	(19,345.46)	(20,862.78)	(1,517.32)
Modified System Formula Needs	1,528,291.12	1,648,159.40	119,868.29
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	109,603,931	112,518,231	2,914,300
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,041,237.34	1,068,923.19	27,685.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,128.71	0.00	(4,128.71)
Other Actual Receipts	286,513.65	288,390.30	1,876.65
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,331,879.70	1,357,313.49	25,433.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	196,411.41	290,845.91	94,434.50
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,128.71	0.00	(4,128.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	200,540.12	290,845.91	90,305.79
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	42,700.65	42,700.65
Total System State Aid	200,540.12	333,546.56	133,006.44

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

49-0501-000 NEMAHA VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	268.0408	250.1755	(17.8654)
Limited English Proficiency Factor	4.00 1.0000	1.00 0.2500	(3.00) (0.7500)
Free Lunch/Poverty Factor	52.00 4.6692	49.00 4.4872	(3.00) (0.1819)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	273.7100	254.9127	(18.7973)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,463,476.58	1,444,000.95	(19,475.63)
Transportation Allowance	70,997.76	85,885.50	14,887.74
Special Receipts Allowance	126,589.00	115,494.00	(11,095.00)
Total System Formula Needs	1,661,063.34	1,645,380.45	(15,682.89)
Temporary Aid Adjustment Factor	(20,763.29)	(20,567.26)	196.04
Modified System Formula Needs	1,640,300.05	1,624,813.20	(15,486.85)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	116,156,544	117,692,020	1,535,476
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,103,487.17	1,118,074.19	14,587.02
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,488.52	13,427.88	8,939.37
Other Actual Receipts	264,985.00	261,089.26	(3,895.74)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,372,960.68	1,392,591.33	19,630.65
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	267,339.36	232,221.86	(35,117.50)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,488.52	13,427.88	8,939.37
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	9,209.03	0.00	(9,209.03)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	281,036.91	245,649.75	(35,387.16)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,518.00)	(34,596.72)	(29,078.71)
Total System State Aid	275,518.90	211,053.03	(64,465.87)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

50-0001-000 WILCOX-HILDRETH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	374.7111	359.0111	(15.7001)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 3.8168	58.00 4.2050	1.00 0.3882
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	378.5279	363.2160	(15.3119)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,460,838.61	2,561,519.07	100,680.46
Transportation Allowance	101,344.95	101,925.00	580.05
Special Receipts Allowance	205,229.17	206,688.00	1,458.83
Total System Formula Needs	2,767,412.73	2,870,132.07	102,719.34
Temporary Aid Adjustment Factor	(34,592.66)	(35,876.65)	(1,283.99)
Modified System Formula Needs	2,732,820.07	2,834,255.42	101,435.35
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	220,112,022	232,178,158	12,066,136
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,091,064.21	2,205,692.50	114,628.29
Net Option Funding	75,879.59	43,739.54	(32,140.05)
Allocated Income Tax Funds	29,038.90	28,275.62	(763.27)
Other Actual Receipts	366,686.90	382,337.00	15,650.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,562,669.60	2,660,044.67	97,375.06
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	170,150.47	174,210.75	4,060.29
Net Option Funding	75,879.59	43,739.54	(32,140.05)
Allocated Income Tax Funds	29,038.90	28,275.62	(763.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	64,854.56	0.00	(64,854.56)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	339,923.52	246,225.92	(93,697.60)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(29,058.99)	0.00	29,058.99
Total System State Aid	310,864.53	246,225.92	(64,638.61)

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SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

50-0501-000 AXTELL COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	383.4425	374.7669	(8.6756)
Limited English Proficiency Factor	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	47.00 2.2060	62.75 4.5989	15.75 2.3928
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	385.6485	379.8658	(5.7828)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,061,991.01	2,151,821.35	89,830.33
Transportation Allowance	72,918.37	71,654.60	(1,263.76)
Special Receipts Allowance	141,327.28	154,801.34	13,474.07
Total System Formula Needs	2,276,236.65	2,378,277.29	102,040.64
Temporary Aid Adjustment Factor	(28,452.96)	(29,728.47)	(1,275.51)
Modified System Formula Needs	2,247,783.70	2,348,548.82	100,765.13
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	175,173,473	181,004,560	5,831,087
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,664,147.99	1,719,543.32	55,395.33
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,587.55	0.00	(2,587.55)
Other Actual Receipts	314,798.05	334,214.73	19,416.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,981,533.60	2,053,758.05	72,224.45
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	266,250.10	294,790.78	28,540.68
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,587.55	0.00	(2,587.55)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	268,837.65	294,790.78	25,953.13
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(9,284.25)	(9,284.25)
Total System State Aid	268,837.65	285,506.53	16,668.87

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

50-0503-000 MINDEN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	964.6569	953.7547	(10.9022)
Limited English Proficiency Factor	18.00 4.5000	4.00 1.0000	(14.00) (3.5000)
Free Lunch/Poverty Factor	151.00 10.2347	147.00 9.7312	(4.00) (0.5035)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	979.3916	964.4859	(14.9057)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,236,624.76	5,463,512.34	226,887.57
Transportation Allowance	185,389.92	165,693.00	(19,696.92)
Special Receipts Allowance	562,093.00	578,385.00	16,292.00
Total System Formula Needs	5,984,107.68	6,207,590.34	223,482.65
Temporary Aid Adjustment Factor	(74,801.35)	(77,594.88)	(2,793.53)
Modified System Formula Needs	5,909,306.34	6,129,995.46	220,689.12
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	436,182,627	475,431,031	39,248,404
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,143,734.96	4,516,594.79	372,859.84
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	41,653.45	34,761.57	(6,891.87)
Other Actual Receipts	1,015,910.00	1,061,206.00	45,296.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,201,298.40	5,612,562.37	411,263.97
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	708,007.93	517,433.09	(190,574.85)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	41,653.45	34,761.57	(6,891.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	749,661.38	552,194.66	(197,466.72)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	144,321.42	59,925.82	(84,395.60)
Total System State Aid	893,982.80	612,120.49	(281,862.31)

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51-0001-000 OGALLALA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,349.7974	1,351.7686	1.9712
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	240.00 19.4622	286.00 28.5602	46.00 9.0979
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,369.2596	1,380.3288	11.0691
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	7,321,176.91	7,819,132.87	497,955.95
Transportation Allowance	62,526.54	137,838.40	75,311.86
Special Receipts Allowance	844,236.20	924,612.32	80,376.11
Total System Formula Needs	8,227,939.66	8,881,583.58	653,643.92
Temporary Aid Adjustment Factor	(102,849.25)	(111,019.79)	(8,170.55)
Modified System Formula Needs	8,125,090.41	8,770,563.78	645,473.37
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	491,974,097	498,969,680	6,995,583
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,673,753.92	4,740,211.96	66,458.04
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	80,467.70	77,184.47	(3,283.24)
Other Actual Receipts	1,730,471.07	1,821,967.94	91,496.86
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,484,692.70	6,639,364.36	154,671.67
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,640,397.71	2,131,199.42	490,801.71
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	80,467.70	77,184.47	(3,283.24)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,720,865.42	2,208,383.89	487,518.47
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(62,773.69)	(188,353.36)	(125,579.68)
Total System State Aid	1,658,091.73	2,020,030.52	361,938.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

51-0006-000 PAXTON CONSOLIDATED SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	249.0340	254.5290	5.4950
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	44.00 3.4541	38.00 2.3850	(6.00) (1.0691)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	252.4881	256.9140	4.4259
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,641,444.43	1,811,842.17	170,397.74
Transportation Allowance	57,386.95	57,046.76	(340.19)
Special Receipts Allowance	105,302.80	90,393.68	(14,909.11)
Total System Formula Needs	1,804,134.17	1,959,282.62	155,148.44
Temporary Aid Adjustment Factor	(22,551.68)	(24,491.03)	(1,939.36)
Modified System Formula Needs	1,781,582.50	1,934,791.58	153,209.09
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	135,190,013	139,910,951	4,720,938
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,284,305.12	1,329,154.03	44,848.91
Net Option Funding	0.00	48,151.48	48,151.48
Allocated Income Tax Funds	1,860.01	23,515.61	21,655.60
Other Actual Receipts	268,196.26	267,393.44	(802.81)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,554,361.39	1,668,214.56	113,853.17
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	227,221.11	266,577.02	39,355.91
Net Option Funding	0.00	48,151.48	48,151.48
Allocated Income Tax Funds	1,860.01	23,515.61	21,655.60
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	229,081.12	338,244.11	109,162.99
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,314.69)	(49,024.34)	(41,709.65)
Total System State Aid	221,766.43	289,219.76	67,453.34

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

52-0100-000 KEYA PAHA COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	148.3281	146.8377	(1.4903)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 12.2764	61.00 11.5222	(3.00) (0.7541)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	160.6044	158.3600	(2.2445)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,204,117.40	1,307,112.31	102,994.92
Transportation Allowance	3,197.78	5,496.11	2,298.34
Special Receipts Allowance	92,093.94	91,976.76	(117.19)
Total System Formula Needs	1,299,409.12	1,404,585.18	105,176.07
Temporary Aid Adjustment Factor	(16,242.61)	(17,557.31)	(1,314.70)
Modified System Formula Needs	1,283,166.50	1,387,027.87	103,861.37
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	149,709,497	155,011,775	5,302,278
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,422,240.22	1,472,611.86	50,371.64
Net Option Funding	95,660.96	4,478.68	(91,182.28)
Allocated Income Tax Funds	10,338.36	9,976.91	(361.45)
Other Actual Receipts	217,830.55	200,378.04	(17,452.51)
Minimum Levy Adjustment	34,283.47	117,498.93	83,215.45
Total System Formula Resources	1,780,353.56	1,804,944.41	24,590.85
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	95,660.96	4,478.68	(91,182.28)
Allocated Income Tax Funds	10,338.36	9,976.91	(361.45)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(10,338.36)	(9,976.91)	361.45
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	95,660.96	4,478.68	(91,182.28)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	92.32	78.29	(14.03)
Total System State Aid	95,753.27	4,556.96	(91,196.31)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

53-0001-000 KIMBALL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	706.5664	675.5872	(30.9792)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	168.00 19.3533	146.00 14.6778	(22.00) (4.6755)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	725.9197	690.2650	(35.6547)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	4,719,259.11	4,867,976.32	148,717.21
Transportation Allowance	133,529.76	137,106.00	3,576.24
Special Receipts Allowance	264,789.00	271,502.00	6,713.00
Total System Formula Needs	5,117,577.87	5,276,584.32	159,006.45
Temporary Aid Adjustment Factor	(63,969.72)	(65,957.30)	(1,987.58)
Modified System Formula Needs	5,053,608.15	5,210,627.02	157,018.87
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	309,744,438	316,601,549	6,857,111
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,942,572.16	3,007,714.72	65,142.55
Net Option Funding	114,864.07	9,009.77	(105,854.31)
Allocated Income Tax Funds	72,185.58	64,317.17	(7,868.42)
Other Actual Receipts	733,467.51	708,269.81	(25,197.70)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,863,089.33	3,789,311.46	(73,777.87)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,190,518.82	1,421,315.55	230,796.73
Net Option Funding	114,864.07	9,009.77	(105,854.31)
Allocated Income Tax Funds	72,185.58	64,317.17	(7,868.42)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,377,568.48	1,494,642.49	117,074.01
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(102,292.17)	39,445.95	141,738.12
Total System State Aid	1,275,276.31	1,534,088.44	258,812.13

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

54-0013-000 CREIGHTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	524.8762	520.2721	(4.6040)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	150.00 21.5989	145.00 20.7822	(5.00) (0.8167)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	546.4750	541.0543	(5.4207)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,921,900.56	3,064,904.43	143,003.88
Transportation Allowance	127,467.36	130,777.50	3,310.14
Special Receipts Allowance	151,718.00	156,068.00	4,350.00
Total System Formula Needs	3,201,085.92	3,351,749.93	150,664.02
Temporary Aid Adjustment Factor	(40,013.57)	(41,896.87)	(1,883.30)
Modified System Formula Needs	3,161,072.34	3,309,853.06	148,780.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	141,187,661	143,259,180	2,071,519
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,341,282.78	1,360,962.21	19,679.43
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	21,136.58	21,136.58
Other Actual Receipts	404,486.00	413,462.00	8,976.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,745,768.78	1,795,560.79	49,792.01
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,415,303.56	1,514,292.26	98,988.70
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	21,136.58	21,136.58
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,415,303.56	1,535,428.85	120,125.28
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,337.19)	(17,999.80)	(14,662.61)
Total System State Aid	1,411,966.38	1,517,429.05	105,462.67

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

54-0096-000 CROFTON COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	492.4654	468.9368	(23.5287)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	92.00 8.2917	93.00 8.9850	1.00 0.6933
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	500.7572	477.9218	(22.8354)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,677,455.66	2,707,278.43	29,822.76
Transportation Allowance	125,101.44	147,175.50	22,074.06
Special Receipts Allowance	284,066.16	268,335.04	(15,731.12)
Total System Formula Needs	3,086,623.26	3,122,788.97	36,165.70
Temporary Aid Adjustment Factor	(38,582.79)	(39,034.86)	(452.07)
Modified System Formula Needs	3,048,040.47	3,083,754.11	35,713.63
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	165,244,574	166,582,344	1,337,770
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,569,823.45	1,582,532.27	12,708.82
Net Option Funding	210,253.23	196,326.88	(13,926.35)
Allocated Income Tax Funds	34,644.06	32,161.36	(2,482.70)
Other Actual Receipts	507,929.88	514,387.52	6,457.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,322,650.62	2,325,408.02	2,757.41
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	725,389.86	758,346.08	32,956.23
Net Option Funding	210,253.23	196,326.88	(13,926.35)
Allocated Income Tax Funds	34,644.06	32,161.36	(2,482.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	970,287.14	986,834.32	16,547.18
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(65,590.16)	(3,909.97)	61,680.19
Total System State Aid	904,696.98	982,924.35	78,227.37

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Comparison of
System State Aid
Certification Information
2004/05 Compared
to 2005/06
is unavailable for

54-0501-000
NIOBRARA PUBLIC SCHOOLS

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

54-0505-000 SANTEE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	131.5804	143.7723	12.1919
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	81.00 18.2282	88.00 19.7754	7.00 1.5472
Indian ADA Factor	128.34 32.0850	147.21 36.8025	18.87 4.7175
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	181.8936	200.3502	18.4566
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	972,551.04	1,134,921.25	162,370.22
Transportation Allowance	7,257.60	1,223.82	(6,033.78)
Special Receipts Allowance	168,407.00	190,008.00	21,601.00
Total System Formula Needs	1,148,215.64	1,326,153.07	177,937.44
Temporary Aid Adjustment Factor	(14,352.70)	(16,576.91)	(2,224.22)
Modified System Formula Needs	1,133,862.94	1,309,576.16	175,713.22
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	2,231,503	2,205,034	(26,469)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	21,199.28	20,947.82	(251.46)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	248,906.00	287,038.28	38,132.28
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	270,105.28	307,986.10	37,880.82
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	863,757.66	1,001,590.06	137,832.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	(29,177.39)	(29,177.39)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	863,757.66	972,412.66	108,655.00
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,123.65	218.81	(16,904.84)
Total System State Aid	880,881.31	972,631.47	91,750.16

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NEBRASKA DEPARTMENT OF EDUCATION
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COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY

54-0576-000 WAUSA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	240.1286	245.4675	5.3390
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	56.00 6.2728	51.00 4.9106	(5.00) (1.3622)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	246.4014	250.3781	3.9767
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,317,462.53	1,418,314.19	100,851.66
Transportation Allowance	51,186.24	45,519.00	(5,667.24)
Special Receipts Allowance	98,331.00	96,369.00	(1,962.00)
Total System Formula Needs	1,466,979.77	1,560,202.19	93,222.42
Temporary Aid Adjustment Factor	(18,337.25)	(19,502.53)	(1,165.28)
Modified System Formula Needs	1,448,642.52	1,540,699.66	92,057.14
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	90,082,682	94,886,191	4,803,509
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	855,785.48	901,418.81	45,633.34
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,764.21	405.66	(4,358.55)
Other Actual Receipts	212,523.00	219,468.00	6,945.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,073,072.69	1,121,292.48	48,219.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	375,569.83	419,407.18	43,837.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,764.21	405.66	(4,358.55)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	380,334.04	419,812.84	39,478.80
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	57,998.09	(32,859.85)	(90,857.94)
Total System State Aid	438,332.13	386,952.99	(51,379.14)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

54-0586-000 BLOOMFIELD COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	262.9179	265.1759	2.2580
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	89.00 14.7810	83.00 12.8913	(6.00) (1.8896)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	277.6989	278.0672	0.3684
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,805,341.29	1,961,021.65	155,680.35
Transportation Allowance	108,960.48	89,550.00	(19,410.48)
Special Receipts Allowance	121,057.00	110,177.00	(10,880.00)
Total System Formula Needs	2,035,358.77	2,160,748.65	125,389.87
Temporary Aid Adjustment Factor	(25,441.98)	(27,009.36)	(1,567.37)
Modified System Formula Needs	2,009,916.79	2,133,739.29	123,822.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	139,619,451	144,089,874	4,470,423
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,326,384.78	1,368,853.80	42,469.02
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,752.18	7,482.42	(3,269.76)
Other Actual Receipts	318,667.64	309,489.72	(9,177.92)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,655,804.60	1,685,825.94	30,021.34
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	354,112.18	447,913.34	93,801.16
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,752.18	7,482.42	(3,269.76)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	364,864.36	455,395.76	90,531.40
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	13,463.10	13,463.10
Total System State Aid	364,864.36	468,858.86	103,994.50

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY

55-0001-000 LINCOLN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	35,015.9488	35,050.6905	34.7416
Limited English Proficiency Factor	1,883.00 470.7500	1,956.00 489.0000	73.00 18.2500
Free Lunch/Poverty Factor	7,411.00 706.5510	7,936.00 818.1387	525.00 111.5876
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	36,193.2499	36,357.8291	164.5793
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	193,518,584.11	205,955,785.84	12,437,201.74
Transportation Allowance	1,266,837.11	1,271,236.38	4,399.27
Special Receipts Allowance	22,078,114.23	22,560,513.84	482,399.61
Total System Formula Needs	216,863,535.45	229,787,536.07	12,924,000.62
Temporary Aid Adjustment Factor	(2,710,794.19)	(2,872,344.20)	(161,550.01)
Modified System Formula Needs	214,152,741.26	226,915,191.87	12,762,450.61
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	13,113,756,311	13,726,124,695	612,368,384
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	124,580,684.95	130,398,184.60	5,817,499.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,467,817.54	6,718,735.11	(749,082.43)
Other Actual Receipts	46,908,758.05	47,845,108.84	936,350.79
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	178,957,260.54	184,962,028.55	6,004,768.01
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	35,195,480.72	41,953,163.32	6,757,682.60
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,467,817.54	6,718,735.11	(749,082.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	42,663,298.25	48,671,898.42	6,008,600.17
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(440,952.74)	(311,126.42)	129,826.32
Total System State Aid	42,222,345.52	48,360,772.00	6,138,426.48

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

55-0145-000 WAVERLY SCHOOL DISTRICT 145

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,959.8378	1,936.4121	(23.4256)
Limited English Proficiency Factor	42.00 10.5000	41.00 10.2500	(1.00) (0.2500)
Free Lunch/Poverty Factor	188.00 6.2693	182.00 5.7723	(6.00) (0.4969)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,976.6070	1,952.4345	(24.1726)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	10,568,550.70	11,059,933.69	491,382.99
Transportation Allowance	387,693.00	408,507.07	20,814.08
Special Receipts Allowance	1,204,551.82	1,260,692.62	56,140.81
Total System Formula Needs	12,160,795.52	12,729,133.39	568,337.87
Temporary Aid Adjustment Factor	(152,009.94)	(159,114.17)	(7,104.22)
Modified System Formula Needs	12,008,785.57	12,570,019.22	561,233.65
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	899,976,310	911,130,996	11,154,686
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,549,774.94	8,655,744.46	105,969.52
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	159,639.50	110,565.70	(49,073.80)
Other Actual Receipts	2,388,861.69	2,496,942.21	108,080.52
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	11,098,276.13	11,263,252.37	164,976.24
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	910,509.44	1,306,766.85	396,257.41
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	159,639.50	110,565.70	(49,073.80)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,070,148.94	1,417,332.55	347,183.61
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(48,416.16)	(222,708.04)	(174,291.88)
Total System State Aid	1,021,732.78	1,194,624.51	172,891.73

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

55-0148-000 MALCOLM PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	562.1820	573.2547	11.0727
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	28.00 0.1904	40.00 0.7712	12.00 0.5808
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	562.3723	574.0259	11.6536
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,006,900.35	3,251,677.99	244,777.63
Transportation Allowance	75,900.32	72,106.20	(3,794.12)
Special Receipts Allowance	181,881.00	218,942.00	37,061.00
Total System Formula Needs	3,264,681.67	3,542,726.19	278,044.51
Temporary Aid Adjustment Factor	(40,808.52)	(44,284.08)	(3,475.56)
Modified System Formula Needs	3,223,873.15	3,498,442.11	274,568.96
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	161,928,769	165,190,347	3,261,578
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,538,323.31	1,569,308.30	30,984.99
Net Option Funding	475,457.85	575,211.26	99,753.41
Allocated Income Tax Funds	73,595.88	64,417.98	(9,177.89)
Other Actual Receipts	429,357.60	478,424.68	49,067.08
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,516,734.63	2,687,362.22	170,627.59
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	707,138.52	811,079.88	103,941.37
Net Option Funding	475,457.85	575,211.26	99,753.41
Allocated Income Tax Funds	73,595.88	64,417.98	(9,177.89)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,256,192.25	1,450,709.13	194,516.89
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	47,394.03	17,801.40	(29,592.63)
Total System State Aid	1,303,586.27	1,468,510.53	164,924.26

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

55-0160-000 NORRIS SCHOOL DIST 160

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,995.2438	2,000.8734	5.6296
Limited English Proficiency Factor	6.00 1.5000	11.00 2.7500	5.00 1.2500
Free Lunch/Poverty Factor	101.00 0.7605	112.00 1.2756	11.00 0.5151
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,997.5043	2,004.8991	7.3947
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	10,680,284.63	11,357,129.10	676,844.47
Transportation Allowance	389,602.29	407,061.70	17,459.41
Special Receipts Allowance	1,870,757.10	736,572.68	(1,134,184.42)
Total System Formula Needs	12,940,644.03	12,500,763.49	(439,880.54)
Temporary Aid Adjustment Factor	(161,758.05)	(156,259.54)	5,498.51
Modified System Formula Needs	12,778,885.98	12,344,503.94	(434,382.03)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	582,875,715	608,389,047	25,513,332
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,537,319.29	5,779,695.95	242,376.65
Net Option Funding	52,623.75	0.00	(52,623.75)
Allocated Income Tax Funds	238,234.52	118,060.78	(120,173.74)
Other Actual Receipts	2,789,683.23	1,695,675.54	(1,094,007.69)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,617,860.79	7,593,432.26	(1,024,428.52)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,161,025.19	4,751,071.68	590,046.49
Net Option Funding	52,623.75	0.00	(52,623.75)
Allocated Income Tax Funds	238,234.52	118,060.78	(120,173.74)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,451,883.46	4,869,132.46	417,249.00
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	52,828.82	(325,264.12)	(378,092.94)
Total System State Aid	4,504,712.28	4,543,868.34	39,156.06

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

55-0161-000 RAYMOND CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	827.4354	803.0614	(24.3740)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 3.0106	78.00 2.6884	(5.00) (0.3222)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	830.4461	805.7499	(24.6962)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,440,240.90	4,564,322.29	124,081.39
Transportation Allowance	207,001.44	215,094.00	8,092.56
Special Receipts Allowance	331,684.60	317,028.99	(14,655.61)
Total System Formula Needs	4,978,926.93	5,096,445.28	117,518.34
Temporary Aid Adjustment Factor	(62,236.59)	(63,705.57)	(1,468.98)
Modified System Formula Needs	4,916,690.35	5,032,739.71	116,049.36
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	302,821,318	308,126,611	5,305,293
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,876,802.52	2,927,202.80	50,400.28
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	84,316.09	57,020.11	(27,295.98)
Other Actual Receipts	737,835.21	787,401.88	49,566.67
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,698,953.82	3,771,624.80	72,670.97
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,217,736.52	1,261,114.92	43,378.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	84,316.09	57,020.11	(27,295.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,302,052.61	1,318,135.02	16,082.41
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	73,856.89	(45,351.39)	(119,208.28)
Total System State Aid	1,375,909.51	1,272,783.63	(103,125.87)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

56-0001-000 NORTH PLATTE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,616.9742	4,692.3562	75.3819
Limited English Proficiency Factor	16.00 4.0000	21.00 5.2500	5.00 1.2500
Free Lunch/Poverty Factor	1,122.00 130.7746	1,118.00 127.0459	(4.00) (3.7287)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,751.7488	4,824.6521	72.9032
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	25,406,718.31	27,330,152.31	1,923,434.00
Transportation Allowance	61,133.39	59,669.71	(1,463.68)
Special Receipts Allowance	2,285,537.30	2,158,039.61	(127,497.69)
Total System Formula Needs	27,753,389.00	29,547,861.63	1,794,472.63
Temporary Aid Adjustment Factor	(346,917.36)	(369,348.27)	(22,430.91)
Modified System Formula Needs	27,406,471.64	29,178,513.36	1,772,041.72
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,202,014,779	1,298,268,119	96,253,340
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	11,419,140.40	12,333,547.13	914,406.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	659,523.54	524,872.56	(134,650.98)
Other Actual Receipts	5,092,559.09	5,066,808.15	(25,750.94)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	17,171,223.04	17,925,227.84	754,004.80
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	10,235,248.60	11,253,285.52	1,018,036.92
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	659,523.54	524,872.56	(134,650.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,894,772.14	11,778,158.08	883,385.94
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	71,522.13	435,317.13	363,795.00
Total System State Aid	10,966,294.27	12,213,475.21	1,247,180.94

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

56-0006-000 BRADY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	173.9227	199.4570	25.5343
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	43.00 4.9776	46.00 4.9488	3.00 (0.0288)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	178.9003	204.4057	25.5055
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	956,546.60	1,157,894.89	201,348.29
Transportation Allowance	57,499.20	43,663.50	(13,835.70)
Special Receipts Allowance	76,973.00	57,607.00	(19,366.00)
Total System Formula Needs	1,091,018.80	1,259,165.39	168,146.59
Temporary Aid Adjustment Factor	(13,637.74)	(15,739.57)	(2,101.83)
Modified System Formula Needs	1,077,381.07	1,243,425.82	166,044.76
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,590,210	117,882,708	292,498
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,117,107.00	1,119,885.73	2,778.73
Net Option Funding	0.00	49,348.12	49,348.12
Allocated Income Tax Funds	6,357.66	15,946.41	9,588.75
Other Actual Receipts	195,453.92	180,455.55	(14,998.37)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,318,918.57	1,365,635.81	46,717.24
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	49,348.12	49,348.12
Allocated Income Tax Funds	6,357.66	15,946.41	9,588.75
Lop Off	0.00	0.00	0.00
Stabilization Factor	1,724.59	0.00	(1,724.59)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,082.24	65,294.54	57,212.29
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	279.44	0.00	(279.44)
Total System State Aid	8,361.69	65,294.54	56,932.85

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY

56-0007-000 MAXWELL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	325.7227	341.5999	15.8772
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 6.0942	34.00 1.1960	(32.00) (4.8983)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	331.8170	342.7959	10.9789
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,157,167.15	2,417,509.60	260,342.45
Transportation Allowance	36,806.13	39,139.38	2,333.25
Special Receipts Allowance	147,480.67	133,535.98	(13,944.68)
Total System Formula Needs	2,341,453.95	2,590,184.97	248,731.02
Temporary Aid Adjustment Factor	(29,268.17)	(32,377.31)	(3,109.14)
Modified System Formula Needs	2,312,185.77	2,557,807.66	245,621.88
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	109,632,381	111,013,047	1,380,666
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,041,507.62	1,054,623.95	13,116.33
Net Option Funding	451,100.03	536,016.21	84,916.18
Allocated Income Tax Funds	17,184.78	15,300.47	(1,884.31)
Other Actual Receipts	327,860.34	305,003.84	(22,856.50)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,837,652.77	1,910,944.47	73,291.70
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	474,533.00	646,863.19	172,330.18
Net Option Funding	451,100.03	536,016.21	84,916.18
Allocated Income Tax Funds	17,184.78	15,300.47	(1,884.31)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	942,817.82	1,198,179.87	255,362.06
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	65,809.30	26,413.56	(39,395.74)
Total System State Aid	1,008,627.12	1,224,593.44	215,966.32

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

56-0037-000 HERSHEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	559.8675	569.9937	10.1262
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.43 2.2486	72.21 3.5843	13.79 1.3357
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	562.1161	573.5780	11.4619
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	3,654,359.28	4,045,060.83	390,701.55
Transportation Allowance	63,384.00	57,857.04	(5,526.96)
Special Receipts Allowance	183,784.38	195,870.63	12,086.25
Total System Formula Needs	3,901,527.66	4,298,788.50	397,260.84
Temporary Aid Adjustment Factor	(48,769.10)	(53,734.86)	(4,965.76)
Modified System Formula Needs	3,852,758.56	4,245,053.64	392,295.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	204,517,551	216,376,476	11,858,925
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,942,916.73	2,055,576.52	112,659.79
Net Option Funding	444,518.33	511,361.80	66,843.47
Allocated Income Tax Funds	46,204.47	42,470.48	(3,733.99)
Other Actual Receipts	477,585.10	523,084.08	45,498.98
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,911,224.63	3,132,492.88	221,268.24
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	941,533.93	1,112,560.77	171,026.84
Net Option Funding	444,518.33	511,361.80	66,843.47
Allocated Income Tax Funds	46,204.47	42,470.48	(3,733.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,432,256.73	1,666,393.04	234,136.32
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	71,906.58	51,806.88	(20,099.70)
Total System State Aid	1,504,163.31	1,718,199.92	214,036.62

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

56-0055-000 SUTHERLAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	434.4112	427.4506	(6.9606)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	80.00 6.6359	81.00 7.0986	1.00 0.4627
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	441.0472	434.5492	(6.4980)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,867,281.14	3,064,584.27	197,303.13
Transportation Allowance	43,145.28	56,167.50	13,022.22
Special Receipts Allowance	165,289.50	219,067.44	53,777.94
Total System Formula Needs	3,075,715.92	3,339,819.20	264,103.29
Temporary Aid Adjustment Factor	(38,446.45)	(41,747.74)	(3,301.29)
Modified System Formula Needs	3,037,269.47	3,298,071.46	260,802.00
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	150,386,125	162,792,831	12,406,706
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,428,668.19	1,546,531.89	117,863.71
Net Option Funding	43,040.51	0.00	(43,040.51)
Allocated Income Tax Funds	39,850.49	36,145.77	(3,704.72)
Other Actual Receipts	407,316.62	449,625.12	42,308.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,918,875.81	2,032,302.79	113,426.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,118,393.66	1,265,768.67	147,375.02
Net Option Funding	43,040.51	0.00	(43,040.51)
Allocated Income Tax Funds	39,850.49	36,145.77	(3,704.72)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,201,284.66	1,301,914.45	100,629.78
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,103.17)	(61,147.72)	(53,044.55)
Total System State Aid	1,193,181.49	1,240,766.72	47,585.23

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

56-0565-000 WALLACE PUBLIC SCH DIST 65 R

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	214.9691	216.6234	1.6543
Limited English Proficiency Factor	1.00 0.2500	12.00 3.0000	11.00 2.7500
Free Lunch/Poverty Factor	39.00 3.2299	41.00 3.5745	2.00 0.3446
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	218.4490	223.1979	4.7489
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,637,802.08	1,842,288.48	204,486.40
Transportation Allowance	112,413.60	92,220.00	(20,193.60)
Special Receipts Allowance	61,860.00	53,670.00	(8,190.00)
Total System Formula Needs	1,812,075.68	1,988,178.48	176,102.80
Temporary Aid Adjustment Factor	(22,650.95)	(24,852.23)	(2,201.29)
Modified System Formula Needs	1,789,424.74	1,963,326.25	173,901.52
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	160,837,271	164,424,726	3,587,455
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,527,954.07	1,562,034.90	34,080.82
Net Option Funding	0.00	23,963.54	23,963.54
Allocated Income Tax Funds	9,314.12	14,666.96	5,352.85
Other Actual Receipts	187,771.62	186,674.67	(1,096.95)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,725,039.81	1,787,340.07	62,300.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	64,384.92	175,986.19	111,601.26
Net Option Funding	0.00	23,963.54	23,963.54
Allocated Income Tax Funds	9,314.12	14,666.96	5,352.85
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	73,699.04	214,616.69	140,917.64
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(24,614.71)	(15,708.56)	8,906.15
Total System State Aid	49,084.33	198,908.12	149,823.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

57-0501-000 STAPLETON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	193.8939	189.8931	(4.0008)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	54.00 7.5188	48.00 5.9496	(6.00) (1.5692)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	201.6627	195.8427	(5.8201)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,511,948.37	1,616,496.65	104,548.28
Transportation Allowance	97,140.87	93,149.82	(3,991.05)
Special Receipts Allowance	72,942.33	79,705.18	6,762.85
Total System Formula Needs	1,682,031.58	1,789,351.65	107,320.08
Temporary Aid Adjustment Factor	(21,025.39)	(22,366.90)	(1,341.50)
Modified System Formula Needs	1,661,006.18	1,766,984.76	105,978.58
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	112,505,866	114,301,520	1,795,654
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,068,805.73	1,085,864.44	17,058.71
Net Option Funding	22,533.79	0.00	(22,533.79)
Allocated Income Tax Funds	14,718.31	9,747.51	(4,970.79)
Other Actual Receipts	205,425.30	225,616.54	20,191.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,311,483.13	1,321,228.49	9,745.36
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	349,523.05	445,756.27	96,233.21
Net Option Funding	22,533.79	0.00	(22,533.79)
Allocated Income Tax Funds	14,718.31	9,747.51	(4,970.79)
Lop Off	0.00	0.00	0.00
Stabilization Factor	36,624.95	0.00	(36,624.95)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	423,400.10	455,503.78	32,103.68
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(28,918.52)	0.00	28,918.52
Total System State Aid	394,481.58	455,503.78	61,022.20

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

58-0025-000 LOUP COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	145.4372	139.0599	(6.3773)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.00 9.1230	62.00 12.4112	10.00 3.2882
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	154.5602	151.4711	(3.0891)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,004,807.43	1,068,224.19	63,416.75
Transportation Allowance	72,921.00	90,763.00	17,842.00
Special Receipts Allowance	52,294.00	58,478.00	6,184.00
Total System Formula Needs	1,130,022.43	1,217,465.19	87,442.75
Temporary Aid Adjustment Factor	(14,125.28)	(15,218.31)	(1,093.03)
Modified System Formula Needs	1,115,897.15	1,202,246.87	86,349.72
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	98,514,826	104,046,388	5,531,562
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	935,890.85	988,440.69	52,549.84
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	121,427.00	147,129.00	25,702.00
Minimum Levy Adjustment	13,989.11	0.00	(13,989.11)
Total System Formula Resources	1,071,306.95	1,135,569.69	64,262.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	44,590.20	66,677.18	22,086.98
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	44,590.20	66,677.18	22,086.98
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(26,984.66)	9,326.45	36,311.11
Total System State Aid	17,605.54	76,003.64	58,398.09

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

59-0001-000 MADISON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	739.4943	667.5236	(71.9707)
Limited English Proficiency Factor	69.00 17.2500	56.00 14.0000	(13.00) (3.2500)
Free Lunch/Poverty Factor	182.23 22.0372	156.00 17.5400	(26.23) (4.4972)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	778.7815	699.0635	(79.7179)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,163,999.93	3,959,977.39	(204,022.54)
Transportation Allowance	53,441.13	57,210.14	3,769.02
Special Receipts Allowance	236,652.25	261,239.46	24,587.21
Total System Formula Needs	4,454,093.30	4,278,426.99	(175,666.31)
Temporary Aid Adjustment Factor	(55,676.17)	(53,480.34)	2,195.83
Modified System Formula Needs	4,398,417.14	4,224,946.65	(173,470.49)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	250,420,255	259,890,593	9,470,338
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,378,992.42	2,468,960.63	89,968.21
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,499.21	42,195.68	19,696.48
Other Actual Receipts	588,913.85	620,122.56	31,208.71
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,990,405.47	3,131,278.87	140,873.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,408,011.66	1,093,667.78	(314,343.89)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,499.21	42,195.68	19,696.48
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	181,473.37	181,473.37
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,430,510.87	1,317,336.83	(113,174.03)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(91,473.73)	(55,562.39)	35,911.34
Total System State Aid	1,339,037.14	1,261,774.45	(77,262.70)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

59-0002-000 NORFOLK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	5,066.8299	4,940.7750	(126.0549)
Limited English Proficiency Factor	279.00 69.7500	314.00 78.5000	35.00 8.7500
Free Lunch/Poverty Factor	1,286.00 158.0951	1,433.00 206.8366	147.00 48.7415
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	5,294.6749	5,226.1116	(68.5634)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	28,309,643.47	29,604,295.35	1,294,651.88
Transportation Allowance	88,904.50	84,957.01	(3,947.49)
Special Receipts Allowance	2,310,807.60	2,380,120.00	69,312.39
Total System Formula Needs	30,709,355.58	32,069,372.36	1,360,016.78
Temporary Aid Adjustment Factor	(383,866.94)	(400,867.15)	(17,000.21)
Modified System Formula Needs	30,325,488.64	31,668,505.21	1,343,016.57
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,451,821,357	1,476,433,556	24,612,199
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	13,792,302.89	14,026,118.78	233,815.89
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	796,404.89	638,905.97	(157,498.92)
Other Actual Receipts	5,737,547.82	5,978,553.05	241,005.23
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	20,326,255.61	20,643,577.80	317,322.19
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	9,999,233.03	11,024,927.41	1,025,694.38
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	796,404.89	638,905.97	(157,498.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,795,637.92	11,663,833.38	868,195.46
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(196,663.91)	(243,968.97)	(47,305.06)
Total System State Aid	10,598,974.01	11,419,864.41	820,890.40

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

59-0005-000 BATTLE CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	555.9963	559.1032	3.1069
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	73.00 3.9590	63.00 2.8102	(10.00) (1.1488)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	559.9553	561.9134	1.9581
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,993,976.88	3,183,064.51	189,087.63
Transportation Allowance	99,398.64	105,518.07	6,119.43
Special Receipts Allowance	199,263.19	240,824.26	41,561.07
Total System Formula Needs	3,292,638.71	3,529,406.85	236,768.13
Temporary Aid Adjustment Factor	(41,157.98)	(44,117.59)	(2,959.60)
Modified System Formula Needs	3,251,480.73	3,485,289.26	233,808.53
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	176,126,034	192,991,202	16,865,168
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,673,197.32	1,833,416.42	160,219.10
Net Option Funding	399,925.82	472,031.62	72,105.81
Allocated Income Tax Funds	48,243.94	44,170.30	(4,073.64)
Other Actual Receipts	501,441.83	555,584.72	54,142.89
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,622,808.91	2,905,203.07	282,394.16
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	628,671.82	580,086.19	(48,585.62)
Net Option Funding	399,925.82	472,031.62	72,105.81
Allocated Income Tax Funds	48,243.94	44,170.30	(4,073.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,076,841.58	1,096,288.12	19,446.54
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,093.89)	3,702.75	7,796.64
Total System State Aid	1,072,747.68	1,099,990.87	27,243.18

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

59-0013-000 NEWMAN GROVE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	323.1228	323.3129	0.1902
Limited English Proficiency Factor	39.00 9.7500	25.00 6.2500	(14.00) (3.5000)
Free Lunch/Poverty Factor	96.69 14.9139	80.00 9.8496	(16.69) (5.0643)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	347.7866	339.4125	(8.3741)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,859,550.62	1,922,666.40	63,115.78
Transportation Allowance	69,478.50	72,498.24	3,019.75
Special Receipts Allowance	131,630.06	131,511.51	(118.56)
Total System Formula Needs	2,060,659.18	2,126,676.15	66,016.97
Temporary Aid Adjustment Factor	(25,758.24)	(26,583.45)	(825.21)
Modified System Formula Needs	2,034,900.94	2,100,092.70	65,191.76
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	162,139,201	174,823,524	12,684,323
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,540,322.41	1,660,823.48	120,501.07
Net Option Funding	171,669.90	220,982.23	49,312.33
Allocated Income Tax Funds	23,621.51	23,177.80	(443.71)
Other Actual Receipts	289,818.39	296,313.82	6,495.43
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,025,432.20	2,201,297.33	175,865.12
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	9,468.73	0.00	(9,468.73)
Net Option Funding	171,669.90	220,982.23	49,312.33
Allocated Income Tax Funds	23,621.51	23,177.80	(443.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	204,760.14	244,160.03	39,399.89
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,600.61	(759.34)	(16,359.95)
Total System State Aid	220,360.75	243,400.69	23,039.94

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

59-0080-000 ELKHORN VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	434.0186	388.9788	(45.0398)
Limited English Proficiency Factor	11.00 2.7500	6.00 1.5000	(5.00) (1.2500)
Free Lunch/Poverty Factor	104.72 12.6968	71.00 6.1390	(33.72) (6.5578)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	449.4654	396.6177	(52.8477)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,403,208.00	2,246,715.95	(156,492.05)
Transportation Allowance	85,958.84	68,700.10	(17,258.74)
Special Receipts Allowance	221,192.28	231,963.57	10,771.29
Total System Formula Needs	2,710,359.12	2,547,379.62	(162,979.50)
Temporary Aid Adjustment Factor	(33,879.49)	(31,842.25)	2,037.24
Modified System Formula Needs	2,676,479.63	2,515,537.37	(160,942.26)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	180,251,333	188,328,712	8,077,379
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,712,387.66	1,789,122.76	76,735.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	13,823.04	6,406.57	(7,416.47)
Other Actual Receipts	460,665.78	464,026.20	3,360.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,186,876.48	2,259,555.53	72,679.05
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	489,603.15	255,981.84	(233,621.31)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	13,823.04	6,406.57	(7,416.47)
Lop Off	0.00	0.00	0.00
Stabilization Factor	187,772.39	224,888.67	37,116.28
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	691,198.58	487,277.08	(203,921.50)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,106.57)	0.00	8,106.57
Total System State Aid	683,092.01	487,277.08	(195,814.93)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

60-0090-000 MC PHERSON COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	123.6158	98.2145	(25.4013)
Limited English Proficiency Factor	0.00 0.0000	4.00 1.0000	4.00 1.0000
Free Lunch/Poverty Factor	46.00 8.3172	31.00 4.8964	(15.00) (3.4208)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	104.43 13.0543	83.88 10.4847	(20.56) (2.5696)
Adjusted Weighted Formula Students	150.0000	150.0000	0.0000
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,124,611.62	1,238,108.71	113,497.10
Transportation Allowance	19,706.39	23,536.14	3,829.75
Special Receipts Allowance	45,974.85	62,649.89	16,675.04
Total System Formula Needs	1,190,292.86	1,324,294.74	134,001.88
Temporary Aid Adjustment Factor	(14,878.66)	(16,553.68)	(1,675.02)
Modified System Formula Needs	1,175,414.20	1,307,741.06	132,326.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	100,715,516	104,893,338	4,177,822
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	956,797.40	996,486.71	39,689.31
Net Option Funding	40,631.61	12,669.96	(27,961.66)
Allocated Income Tax Funds	7,133.92	8,203.92	1,070.00
Other Actual Receipts	131,516.60	146,024.26	14,507.65
Minimum Levy Adjustment	56,299.97	58,635.38	2,335.40
Total System Formula Resources	1,192,379.51	1,222,020.21	29,640.71
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	85,720.84	85,720.84
Net Option Funding	40,631.61	12,669.96	(27,961.66)
Allocated Income Tax Funds	7,133.92	8,203.92	1,070.00
Lop Off	0.00	(969.13)	(969.13)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(7,133.92)	0.00	7,133.92
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	40,631.61	105,625.58	64,993.97
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	399.33	19.20	(380.13)
Total System State Aid	41,030.94	105,644.78	64,613.84

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

61-0004-000 CENTRAL CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	895.2376	920.8210	25.5834
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	149.00 10.4005	190.00 18.1271	41.00 7.7265
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	905.6382	938.9481	33.3099
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,842,279.10	5,318,848.69	476,569.59
Transportation Allowance	179,671.68	175,238.69	(4,432.99)
Special Receipts Allowance	324,647.00	320,497.00	(4,150.00)
Total System Formula Needs	5,346,597.78	5,814,584.38	467,986.60
Temporary Aid Adjustment Factor	(66,832.47)	(72,682.30)	(5,849.83)
Modified System Formula Needs	5,279,765.31	5,741,902.08	462,136.77
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	341,078,334	345,073,719	3,995,385
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,240,244.17	3,278,200.33	37,956.16
Net Option Funding	0.00	38,896.59	38,896.59
Allocated Income Tax Funds	66,098.90	86,580.39	20,481.49
Other Actual Receipts	797,021.18	764,929.61	(32,091.57)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,103,364.25	4,168,606.93	65,242.67
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,176,401.06	1,573,295.15	396,894.10
Net Option Funding	0.00	38,896.59	38,896.59
Allocated Income Tax Funds	66,098.90	86,580.39	20,481.49
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,242,499.96	1,698,772.14	456,272.18
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(76,471.28)	193,868.94	270,340.22
Total System State Aid	1,166,028.67	1,892,641.08	726,612.40

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

61-0049-000 PALMER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	287.4929	285.2009	(2.2920)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	74.00 9.4376	60.00 6.0559	(14.00) (3.3817)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	296.9305	291.2568	(5.6737)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,587,632.10	1,649,879.10	62,247.00
Transportation Allowance	83,984.55	72,156.00	(11,828.55)
Special Receipts Allowance	136,034.00	116,769.00	(19,265.00)
Total System Formula Needs	1,807,650.65	1,838,804.10	31,153.45
Temporary Aid Adjustment Factor	(22,595.63)	(22,985.05)	(389.42)
Modified System Formula Needs	1,785,055.01	1,815,819.05	30,764.04
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	96,206,776	103,088,017	6,881,241
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	913,964.37	979,336.16	65,371.79
Net Option Funding	178,113.86	172,278.02	(5,835.84)
Allocated Income Tax Funds	22,189.93	18,136.77	(4,053.16)
Other Actual Receipts	247,874.49	236,274.10	(11,600.39)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,362,142.65	1,406,025.06	43,882.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	422,912.36	409,793.99	(13,118.37)
Net Option Funding	178,113.86	172,278.02	(5,835.84)
Allocated Income Tax Funds	22,189.93	18,136.77	(4,053.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	623,216.15	600,208.79	(23,007.36)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,870.35)	17,753.00	23,623.35
Total System State Aid	617,345.80	617,961.79	615.99

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

62-0021-000 BAYARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	531.5301	524.6494	(6.8807)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	187.00 32.2618	206.00 38.2751	19.00 6.0133
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	563.7919	562.9245	(0.8674)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,014,490.47	3,188,792.19	174,301.72
Transportation Allowance	198,295.15	196,794.35	(1,500.80)
Special Receipts Allowance	131,153.85	136,462.60	5,308.75
Total System Formula Needs	3,343,939.47	3,522,049.15	178,109.68
Temporary Aid Adjustment Factor	(41,799.24)	(44,025.61)	(2,226.37)
Modified System Formula Needs	3,302,140.23	3,478,023.54	175,883.31
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	121,407,133	124,670,046	3,262,913
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,153,367.76	1,184,365.44	30,997.67
Net Option Funding	56,059.45	0.00	(56,059.45)
Allocated Income Tax Funds	42,839.62	0.00	(42,839.62)
Other Actual Receipts	474,995.89	479,049.50	4,053.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,727,262.72	1,663,414.93	(63,847.79)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,574,877.51	1,814,608.60	239,731.10
Net Option Funding	56,059.45	0.00	(56,059.45)
Allocated Income Tax Funds	42,839.62	0.00	(42,839.62)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,673,776.58	1,814,608.60	140,832.03
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	27,110.70	(16,838.15)	(43,948.86)
Total System State Aid	1,700,887.28	1,797,770.45	96,883.17

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

62-0063-000 BRIDGEPORT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	610.6392	611.8633	1.2241
Limited English Proficiency Factor	25.00 6.2500	46.00 11.5000	21.00 5.2500
Free Lunch/Poverty Factor	175.74 24.8279	172.03 23.5683	(3.71) (1.2595)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	641.7170	646.9316	5.2146
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	4,171,851.01	4,562,374.80	390,523.79
Transportation Allowance	237,127.62	236,775.66	(351.95)
Special Receipts Allowance	377,736.72	334,381.73	(43,354.99)
Total System Formula Needs	4,786,715.35	5,133,532.20	346,816.84
Temporary Aid Adjustment Factor	(59,833.94)	(64,169.15)	(4,335.21)
Modified System Formula Needs	4,726,881.41	5,069,363.04	342,481.63
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	202,734,765	207,719,496	4,984,731
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,925,980.27	1,973,335.21	47,354.94
Net Option Funding	45,204.43	53,985.69	8,781.26
Allocated Income Tax Funds	54,196.34	63,290.86	9,094.52
Other Actual Receipts	742,673.40	718,426.05	(24,247.35)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,768,054.44	2,809,037.82	40,983.38
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,958,826.97	2,260,325.23	301,498.25
Net Option Funding	45,204.43	53,985.69	8,781.26
Allocated Income Tax Funds	54,196.34	63,290.86	9,094.52
Lop Off	0.00	(209,534.97)	(209,534.97)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,058,227.74	2,168,066.81	109,839.07
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(33,355.34)	(9,581.62)	23,773.72
Total System State Aid	2,024,872.40	2,158,485.20	133,612.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

63-0001-000 FULLERTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	416.5529	431.0601	14.5073
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	119.63 17.0128	99.00 10.9568	(20.63) (6.0560)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	433.5657	442.0170	8.4513
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,318,195.31	2,503,888.59	185,693.28
Transportation Allowance	115,499.90	96,350.24	(19,149.66)
Special Receipts Allowance	117,480.06	110,374.63	(7,105.43)
Total System Formula Needs	2,551,175.28	2,710,613.47	159,438.19
Temporary Aid Adjustment Factor	(31,889.69)	(33,882.67)	(1,992.98)
Modified System Formula Needs	2,519,285.59	2,676,730.80	157,445.21
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	160,668,279	169,930,055	9,261,776
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,526,348.65	1,614,335.52	87,986.87
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	354,577.61	352,305.47	(2,272.14)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,880,926.26	1,966,640.99	85,714.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	638,359.32	710,089.81	71,730.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	27,630.18	0.00	(27,630.18)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	665,989.50	710,089.81	44,100.31
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	29,302.50	29,302.50
Total System State Aid	665,989.50	739,392.31	73,402.81

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

63-0030-000 TWIN RIVER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	599.0653	599.1434	0.0782
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	116.00 10.3735	117.00 10.5940	1.00 0.2205
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	609.4388	609.7374	0.2986
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,258,555.98	3,453,972.79	195,416.81
Transportation Allowance	136,452.96	131,311.50	(5,141.46)
Special Receipts Allowance	206,864.51	205,226.76	(1,637.76)
Total System Formula Needs	3,601,873.46	3,790,511.05	188,637.59
Temporary Aid Adjustment Factor	(45,023.42)	(47,381.39)	(2,357.97)
Modified System Formula Needs	3,556,850.04	3,743,129.66	186,279.62
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	292,915,102	305,336,434	12,421,332
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,782,693.47	2,900,696.12	118,002.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	32,171.94	0.00	(32,171.94)
Other Actual Receipts	532,409.99	556,384.12	23,974.13
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,347,275.40	3,457,080.24	109,804.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	209,574.64	286,049.42	76,474.78
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	32,171.94	0.00	(32,171.94)
Lop Off	0.00	0.00	0.00
Stabilization Factor	693,118.36	366,475.98	(326,642.38)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	934,864.94	652,525.40	(282,339.54)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	934,864.94	652,525.40	(282,339.54)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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64-0023-000 JOHNSON-BROCK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	273.6170	303.0789	29.4619
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 3.7935	42.23 2.5150	(5.77) (1.2784)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	277.4105	305.5939	28.1835
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,483,262.25	1,731,094.55	247,832.29
Transportation Allowance	90,005.59	83,777.74	(6,227.86)
Special Receipts Allowance	84,236.64	100,854.39	16,617.75
Total System Formula Needs	1,657,504.49	1,915,726.67	258,222.18
Temporary Aid Adjustment Factor	(20,718.81)	(23,946.58)	(3,227.78)
Modified System Formula Needs	1,636,785.68	1,891,780.09	254,994.40
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	134,585,284	143,532,537	8,947,253
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,278,560.20	1,363,559.10	84,998.90
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,580.08	6,047.70	(3,532.38)
Other Actual Receipts	256,931.84	272,823.42	15,891.58
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,545,072.12	1,642,430.23	97,358.11
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	91,713.56	249,349.86	157,636.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,580.08	6,047.70	(3,532.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	101,293.64	255,397.56	154,103.92
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,339.50	(6,757.11)	(22,096.61)
Total System State Aid	116,633.14	248,640.45	132,007.31

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64-0029-000 AUBURN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,044.6911	1,021.5165	(23.1746)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	200.00 17.5822	188.00 15.7583	(12.00) (1.8239)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,062.2733	1,037.2748	(24.9986)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,679,778.23	5,875,838.77	196,060.54
Transportation Allowance	96,441.12	77,790.41	(18,650.71)
Special Receipts Allowance	487,490.00	484,100.00	(3,390.00)
Total System Formula Needs	6,263,709.35	6,437,729.18	174,019.83
Temporary Aid Adjustment Factor	(78,296.37)	(80,471.61)	(2,175.25)
Modified System Formula Needs	6,185,412.98	6,357,257.56	171,844.58
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	278,616,603	277,255,720	(1,360,883)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,646,857.73	2,633,929.34	(12,928.39)
Net Option Funding	150,304.63	24,133.60	(126,171.03)
Allocated Income Tax Funds	152,567.28	135,683.01	(16,884.27)
Other Actual Receipts	1,088,691.42	1,090,984.46	2,293.04
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,038,421.06	3,884,730.41	(153,690.65)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,146,991.92	2,472,527.15	325,535.23
Net Option Funding	150,304.63	24,133.60	(126,171.03)
Allocated Income Tax Funds	152,567.28	135,683.01	(16,884.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,449,863.83	2,632,343.76	182,479.93
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	82,366.49	(8,683.34)	(91,049.84)
Total System State Aid	2,532,230.33	2,623,660.42	91,430.09

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

65-2005-000 SO CENTRAL NE UNIFIED SYSTEM 5

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,353.3650	1,261.2717	(92.0933)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	304.00 32.8325	280.00 29.6623	(24.00) (3.1702)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,386.1975	1,290.9340	(95.2635)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	9,011,774.79	9,104,091.65	92,316.86
Transportation Allowance	474,311.52	476,103.00	1,791.48
Special Receipts Allowance	930,339.00	944,121.00	13,782.00
Total System Formula Needs	10,416,425.31	10,524,315.65	107,890.34
Temporary Aid Adjustment Factor	(130,205.32)	(131,553.95)	(1,348.63)
Modified System Formula Needs	10,286,219.99	10,392,761.70	106,541.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	496,793,132	514,753,986	17,960,854
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,719,534.75	4,890,162.87	170,628.11
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	1,653,074.00	1,689,491.45	36,417.45
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,372,608.75	6,579,654.32	207,045.56
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,913,611.24	3,813,107.38	(100,503.85)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,913,611.24	3,813,107.38	(100,503.85)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,008.72)	(200,737.54)	(190,728.82)
Total System State Aid	3,903,602.51	3,612,369.84	(291,232.67)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

66-0027-000 SYRACUSE-DUNBAR-AVOCA SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	853.7484	907.9696	54.2212
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	85.00 2.9718	103.00 4.4643	18.00 1.4925
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	856.7202	912.4339	55.7137
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,580,723.88	5,168,654.21	587,930.33
Transportation Allowance	209,361.62	295,842.00	86,480.38
Special Receipts Allowance	342,126.75	403,962.63	61,835.88
Total System Formula Needs	5,132,212.25	5,868,458.85	736,246.59
Temporary Aid Adjustment Factor	(64,152.65)	(73,355.74)	(9,203.08)
Modified System Formula Needs	5,068,059.60	5,795,103.11	727,043.51
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	341,390,278	341,010,333	(379,945)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,243,207.64	3,239,598.16	(3,609.48)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	89,978.15	28,789.42	(61,188.73)
Other Actual Receipts	747,659.43	868,092.42	120,432.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,080,845.22	4,136,480.01	55,634.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	987,214.38	1,658,623.10	671,408.72
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	89,978.15	28,789.42	(61,188.73)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,077,192.53	1,687,412.52	610,219.99
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	20,217.59	20,477.65	260.06
Total System State Aid	1,097,410.12	1,707,890.17	610,480.05

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY

66-0111-000 NEBRASKA CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,560.2850	1,570.8418	10.5568
Limited English Proficiency Factor	51.00 12.7500	44.00 11.0000	(7.00) (1.7500)
Free Lunch/Poverty Factor	259.00 18.7697	285.00 23.4605	26.00 4.6909
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,591.8046	1,605.3023	13.4977
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	8,511,083.62	9,093,537.88	582,454.25
Transportation Allowance	109,106.00	84,630.00	(24,476.00)
Special Receipts Allowance	805,962.00	764,290.30	(41,671.70)
Total System Formula Needs	9,426,151.62	9,942,458.18	516,306.56
Temporary Aid Adjustment Factor	(117,826.90)	(124,280.73)	(6,453.83)
Modified System Formula Needs	9,308,324.73	9,818,177.45	509,852.72
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	517,410,234	514,270,791	(3,139,443)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,915,397.22	4,885,572.51	(29,824.71)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	100,940.16	78,224.18	(22,715.98)
Other Actual Receipts	1,674,434.86	1,702,857.31	28,422.45
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,690,772.24	6,666,654.01	(24,118.23)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,617,552.49	3,151,523.45	533,970.96
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	100,940.16	78,224.18	(22,715.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,718,492.65	3,229,747.63	511,254.98
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	149,983.52	92,775.43	(57,208.09)
Total System State Aid	2,868,476.17	3,322,523.06	454,046.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

66-0501-000 PALMYRA DISTRICT O R 1

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	549.0606	550.0352	0.9746
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 3.3344	65.00 2.9337	(4.00) (0.4007)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	552.3950	552.9689	0.5739
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,953,553.50	3,132,396.81	178,843.31
Transportation Allowance	127,461.44	130,525.46	3,064.03
Special Receipts Allowance	178,238.13	189,893.18	11,655.06
Total System Formula Needs	3,259,253.06	3,452,815.46	193,562.39
Temporary Aid Adjustment Factor	(40,740.66)	(43,160.19)	(2,419.53)
Modified System Formula Needs	3,218,512.40	3,409,655.26	191,142.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	218,856,647	224,601,502	5,744,855
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,079,138.15	2,133,714.27	54,576.12
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,865.34	24,599.48	(10,265.86)
Other Actual Receipts	473,802.93	478,406.01	4,603.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,587,806.42	2,636,719.76	48,913.33
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	630,705.98	772,935.51	142,229.53
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,865.34	24,599.48	(10,265.86)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	665,571.32	797,534.99	131,963.67
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(42,187.68)	(4,269.43)	37,918.25
Total System State Aid	623,383.64	793,265.56	169,881.92

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

67-0001-000 PAWNEE CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	353.5464	358.4064	4.8601
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	94.00 12.0871	122.00 20.3500	28.00 8.2629
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	365.6335	378.7564	13.1229
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,954,974.42	2,145,537.29	190,562.87
Transportation Allowance	114,201.77	134,797.50	20,595.73
Special Receipts Allowance	99,757.00	97,233.00	(2,524.00)
Total System Formula Needs	2,168,933.19	2,377,567.79	208,634.60
Temporary Aid Adjustment Factor	(27,111.66)	(29,719.60)	(2,607.93)
Modified System Formula Needs	2,141,821.52	2,347,848.19	206,026.67
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	105,996,459	107,633,741	1,637,282
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,006,966.36	1,022,520.54	15,554.18
Net Option Funding	33,046.49	49,315.46	16,268.96
Allocated Income Tax Funds	23,726.37	22,765.67	(960.70)
Other Actual Receipts	298,872.38	304,635.00	5,762.62
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,362,611.60	1,399,236.66	36,625.06
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	779,209.92	948,611.53	169,401.60
Net Option Funding	33,046.49	49,315.46	16,268.96
Allocated Income Tax Funds	23,726.37	22,765.67	(960.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	835,982.78	1,020,692.65	184,709.87
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,533.24)	22,408.47	31,941.71
Total System State Aid	826,449.55	1,043,101.12	216,651.57

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

67-0069-000 LEWISTON CONSOLIDATED SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	246.9971	227.0976	(19.8995)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	65.00 8.6338	76.00 12.7013	11.00 4.0675
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	255.6309	240.0490	(15.5819)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,661,875.80	1,692,904.31	31,028.51
Transportation Allowance	95,012.92	102,072.58	7,059.66
Special Receipts Allowance	86,276.00	95,703.00	9,427.00
Total System Formula Needs	1,843,164.72	1,890,679.89	47,515.17
Temporary Aid Adjustment Factor	(23,039.56)	(23,633.50)	(593.94)
Modified System Formula Needs	1,820,125.16	1,867,046.39	46,921.23
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	126,890,763	131,941,577	5,050,814
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,205,462.25	1,253,444.98	47,982.73
Net Option Funding	18,524.26	0.00	(18,524.26)
Allocated Income Tax Funds	14,830.57	0.00	(14,830.57)
Other Actual Receipts	205,031.67	218,713.16	13,681.49
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,443,848.75	1,472,158.14	28,309.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	376,276.42	394,888.25	18,611.83
Net Option Funding	18,524.26	0.00	(18,524.26)
Allocated Income Tax Funds	14,830.57	0.00	(14,830.57)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	409,631.24	394,888.25	(14,743.00)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,019.00)	18,631.00	21,650.00
Total System State Aid	406,612.25	413,519.25	6,907.00

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

68-0001-000 GRANT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	395.1079	375.9774	(19.1306)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	75.00 6.7238	81.00 8.3974	6.00 1.6736
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	401.8318	384.3747	(17.4570)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,612,338.70	2,710,737.29	98,398.59
Transportation Allowance	82,800.00	82,365.23	(434.77)
Special Receipts Allowance	182,861.00	161,138.00	(21,723.00)
Total System Formula Needs	2,877,999.70	2,954,240.52	76,240.82
Temporary Aid Adjustment Factor	(35,975.00)	(36,928.01)	(953.01)
Modified System Formula Needs	2,842,024.70	2,917,312.52	75,287.81
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	236,552,119	240,984,221	4,432,102
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,247,245.13	2,289,350.10	42,104.97
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,402.02	38,643.83	(9,758.20)
Other Actual Receipts	434,181.91	427,784.25	(6,397.66)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,729,829.06	2,755,778.18	25,949.11
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	112,195.64	161,534.34	49,338.70
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,402.02	38,643.83	(9,758.20)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	160,597.66	200,178.17	39,580.50
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,507.69)	10,734.97	22,242.66
Total System State Aid	149,089.97	210,913.14	61,823.17

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

68-0112-000 WHEATLAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	155.8920	143.0130	(12.8789)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 10.3242	54.00 9.9783	(3.00) (0.3459)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	166.2161	152.9914	(13.2248)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,080,583.70	1,078,945.43	(1,638.28)
Transportation Allowance	55,862.95	64,879.50	9,016.55
Special Receipts Allowance	108,073.00	119,866.00	11,793.00
Total System Formula Needs	1,244,519.65	1,263,690.93	19,171.27
Temporary Aid Adjustment Factor	(15,556.50)	(15,796.14)	(239.64)
Modified System Formula Needs	1,228,963.16	1,247,894.79	18,931.63
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	116,844,175	111,534,292	(5,309,883)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,110,019.66	1,059,575.77	(50,443.89)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,685.14	0.00	(1,685.14)
Other Actual Receipts	237,748.40	245,498.55	7,750.15
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,349,453.20	1,305,074.32	(44,378.88)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,685.14	0.00	(1,685.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	1,411.31	1,411.31
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,685.14	1,411.31	(273.84)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	176.38	176.38
Total System State Aid	1,685.14	1,587.68	(97.46)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

69-0044-000 HOLDREGE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,360.2712	1,276.9274	(83.3438)
Limited English Proficiency Factor	27.00 6.7500	20.00 5.0000	(7.00) (1.7500)
Free Lunch/Poverty Factor	237.00 18.0563	243.00 21.0353	6.00 2.9790
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,385.0775	1,302.9626	(82.1148)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	7,405,751.91	7,380,877.85	(24,874.06)
Transportation Allowance	64,977.86	87,588.37	22,610.51
Special Receipts Allowance	846,163.89	790,914.92	(55,248.97)
Total System Formula Needs	8,316,893.66	8,259,381.14	(57,512.52)
Temporary Aid Adjustment Factor	(103,961.17)	(103,242.26)	718.91
Modified System Formula Needs	8,212,932.49	8,156,138.88	(56,793.61)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	443,890,883	465,630,275	21,739,392
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,216,963.39	4,423,487.61	206,524.22
Net Option Funding	40,080.02	347,160.48	307,080.46
Allocated Income Tax Funds	204,372.80	182,814.59	(21,558.21)
Other Actual Receipts	1,564,626.34	1,547,708.24	(16,918.10)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,026,042.54	6,501,170.92	475,128.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,186,889.95	1,654,967.96	(531,921.99)
Net Option Funding	40,080.02	347,160.48	307,080.46
Allocated Income Tax Funds	204,372.80	182,814.59	(21,558.21)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,431,342.77	2,184,943.03	(246,399.74)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(25,339.28)	(53,891.48)	(28,552.20)
Total System State Aid	2,406,003.49	2,131,051.55	(274,951.94)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

69-0054-000 BERTRAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	309.9271	276.2738	(33.6533)
Limited English Proficiency Factor	1.00 0.2500	1.00 0.2500	0.00 0.0000
Free Lunch/Poverty Factor	56.00 4.5325	54.00 4.7781	(2.00) 0.2456
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	314.7097	281.3019	(33.4077)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,682,694.16	1,593,487.95	(89,206.22)
Transportation Allowance	82,319.04	87,834.00	5,514.96
Special Receipts Allowance	154,075.00	154,846.00	771.00
Total System Formula Needs	1,919,088.20	1,836,167.95	(82,920.26)
Temporary Aid Adjustment Factor	(23,988.60)	(22,952.10)	1,036.50
Modified System Formula Needs	1,895,099.60	1,813,215.85	(81,883.75)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	175,765,423	185,955,888	10,190,465
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,669,771.52	1,766,580.94	96,809.42
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,507.45	3,093.99	(1,413.46)
Other Actual Receipts	325,127.45	337,606.00	12,478.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,999,406.42	2,107,280.93	107,874.51
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,507.45	3,093.99	(1,413.46)
Lop Off	0.00	0.00	0.00
Stabilization Factor	42,864.04	0.00	(42,864.04)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	47,371.49	3,093.99	(44,277.50)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	47,371.49	3,093.99	(44,277.50)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY

69-0055-000 LOOMIS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	258.4713	254.0742	(4.3972)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.09 2.9355	42.96 3.1502	0.86 0.2148
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	261.4068	257.2244	(4.1824)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,397,693.66	1,457,096.01	59,402.35
Transportation Allowance	61,824.23	77,366.63	15,542.40
Special Receipts Allowance	121,463.79	119,740.36	(1,723.43)
Total System Formula Needs	1,580,981.68	1,654,203.01	73,221.33
Temporary Aid Adjustment Factor	(19,762.27)	(20,677.54)	(915.27)
Modified System Formula Needs	1,561,219.41	1,633,525.47	72,306.06
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	150,593,593	156,469,025	5,875,432
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,430,639.13	1,486,455.74	55,816.60
Net Option Funding	191,060.14	263,480.80	72,420.67
Allocated Income Tax Funds	16,496.30	15,062.93	(1,433.36)
Other Actual Receipts	250,701.80	249,235.30	(1,466.50)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,888,897.37	2,014,234.77	125,337.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	191,060.14	263,480.80	72,420.67
Allocated Income Tax Funds	16,496.30	15,062.93	(1,433.36)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	207,556.43	278,543.73	70,987.30
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	242.10	45.04	(197.05)
Total System State Aid	207,798.53	278,588.78	70,790.25

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

70-0002-000 PIERCE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	854.5035	837.3700	(17.1335)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	114.00 6.2466	126.00 8.2838	12.00 2.0372
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	860.7501	845.6538	(15.0963)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,602,270.80	4,790,365.70	188,094.90
Transportation Allowance	183,313.44	196,926.00	13,612.56
Special Receipts Allowance	261,040.36	334,964.07	73,923.71
Total System Formula Needs	5,046,624.60	5,322,255.77	275,631.17
Temporary Aid Adjustment Factor	(63,082.81)	(66,528.20)	(3,445.39)
Modified System Formula Needs	4,983,541.79	5,255,727.57	272,185.78
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	251,576,388	253,521,817	1,945,429
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,389,975.69	2,408,457.26	18,481.58
Net Option Funding	331,772.36	279,309.05	(52,463.31)
Allocated Income Tax Funds	92,183.08	79,933.02	(12,250.07)
Other Actual Receipts	689,833.42	766,528.56	76,695.14
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,503,764.56	3,534,227.89	30,463.34
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,479,777.24	1,721,499.68	241,722.45
Net Option Funding	331,772.36	279,309.05	(52,463.31)
Allocated Income Tax Funds	92,183.08	79,933.02	(12,250.07)
Lop Off	0.00	(23,244.09)	(23,244.09)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,903,732.69	2,057,497.66	153,764.98
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,819.09	(9,928.71)	(27,747.80)
Total System State Aid	1,921,551.77	2,047,568.95	126,017.18

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

70-0005-000 PLAINVIEW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	512.3957	482.1505	(30.2452)
Limited English Proficiency Factor	0.00 0.0000	14.00 3.5000	14.00 3.5000
Free Lunch/Poverty Factor	119.00 13.5044	114.00 13.1997	(5.00) (0.3047)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	525.9001	498.8502	(27.0499)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,811,889.97	2,825,831.09	13,941.12
Transportation Allowance	161,486.24	156,601.84	(4,884.40)
Special Receipts Allowance	293,786.00	259,485.00	(34,301.00)
Total System Formula Needs	3,267,162.21	3,241,917.93	(25,244.28)
Temporary Aid Adjustment Factor	(40,839.53)	(40,523.97)	315.55
Modified System Formula Needs	3,226,322.68	3,201,393.96	(24,928.73)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	197,714,849	230,331,963	32,617,114
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,878,291.07	2,188,153.65	309,862.58
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,063.92	7,411.42	347.50
Other Actual Receipts	584,046.75	551,983.87	(32,062.89)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,469,401.74	2,747,548.93	278,147.19
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	756,920.94	453,845.02	(303,075.92)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,063.92	7,411.42	347.50
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	763,984.86	461,256.44	(302,728.42)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	24,099.14	(17,476.18)	(41,575.32)
Total System State Aid	788,084.00	443,780.26	(344,303.74)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

70-0542-000 OSMOND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	326.8900	335.4878	8.5978
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 5.5731	59.00 4.7688	(3.00) (0.8043)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	332.4631	340.2566	7.7934
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,777,618.66	1,927,447.61	149,828.95
Transportation Allowance	71,970.00	98,893.50	26,923.50
Special Receipts Allowance	156,323.00	142,555.00	(13,768.00)
Total System Formula Needs	2,005,911.66	2,168,896.11	162,984.45
Temporary Aid Adjustment Factor	(25,073.90)	(27,111.20)	(2,037.31)
Modified System Formula Needs	1,980,837.76	2,141,784.91	160,947.15
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,242,914	123,025,933	5,783,019
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,113,807.68	1,168,746.36	54,938.68
Net Option Funding	36,724.94	70,520.33	33,795.40
Allocated Income Tax Funds	29,594.41	30,404.61	810.20
Other Actual Receipts	350,935.00	326,088.00	(24,847.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,531,062.03	1,595,759.31	64,697.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	449,775.74	546,025.60	96,249.87
Net Option Funding	36,724.94	70,520.33	33,795.40
Allocated Income Tax Funds	29,594.41	30,404.61	810.20
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	516,095.08	646,950.55	130,855.47
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(455.34)	14,380.03	14,835.37
Total System State Aid	515,639.74	661,330.57	145,690.83

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY**

71-0001-000 COLUMBUS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,944.6584	3,944.8210	0.1626
Limited English Proficiency Factor	432.00 108.0000	526.00 131.5000	94.00 23.5000
Free Lunch/Poverty Factor	696.00 52.5916	838.00 81.0561	142.00 28.4645
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,105.2500	4,157.3771	52.1271
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	21,950,009.15	23,550,247.32	1,600,238.16
Transportation Allowance	44,344.00	45,957.00	1,613.00
Special Receipts Allowance	1,604,651.00	1,764,434.00	159,783.00
Total System Formula Needs	23,599,004.15	25,360,638.32	1,761,634.16
Temporary Aid Adjustment Factor	(294,987.55)	(317,007.98)	(22,020.43)
Modified System Formula Needs	23,304,016.60	25,043,630.34	1,739,613.74
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,096,862,096	1,102,578,186	5,716,090
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	10,420,189.91	10,474,492.77	54,302.86
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	679,393.17	508,591.79	(170,801.39)
Other Actual Receipts	3,991,362.00	4,203,331.00	211,969.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	15,090,945.08	15,186,415.55	95,470.47
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	8,213,071.52	9,857,214.78	1,644,143.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	679,393.17	508,591.79	(170,801.39)
Lop Off	0.00	(303,817.38)	(303,817.38)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,892,464.69	10,061,989.19	1,169,524.51
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(257,600.07)	(444,579.03)	(186,978.96)
Total System State Aid	8,634,864.62	9,617,410.17	982,545.55

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

71-0005-000 LAKEVIEW COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	901.6984	895.6364	(6.0620)
Limited English Proficiency Factor	96.00 24.0000	84.00 21.0000	(12.00) (3.0000)
Free Lunch/Poverty Factor	183.13 17.1355	199.37 21.6850	16.24 4.5495
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	942.8339	938.3214	(4.5125)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,041,157.82	5,315,298.84	274,141.02
Transportation Allowance	40,619.48	38,076.29	(2,543.19)
Special Receipts Allowance	462,853.08	490,266.07	27,412.99
Total System Formula Needs	5,544,630.37	5,843,641.20	299,010.83
Temporary Aid Adjustment Factor	(69,307.88)	(73,045.52)	(3,737.64)
Modified System Formula Needs	5,475,322.49	5,770,595.69	295,273.19
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	557,308,113	571,131,387	13,823,274
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,294,427.07	5,425,748.18	131,321.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,374.98	0.00	(6,374.98)
Other Actual Receipts	1,083,264.23	1,074,010.41	(9,253.82)
Minimum Levy Adjustment	0.00	452,907.19	452,907.19
Total System Formula Resources	6,384,066.28	6,952,665.78	568,599.50
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,374.98	0.00	(6,374.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	6,374.98	0.00	(6,374.98)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	(19,323.79)	(19,323.79)
Prior Year State Aid Correction	(25,992.81)	(875.30)	25,117.51
Total System State Aid	(19,617.84)	(20,199.09)	(581.26)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

71-0067-000 HUMPHREY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	263.0066	282.7242	19.7176
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	96.00 16.4397	95.00 15.0565	(1.00) (1.3831)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	279.4463	297.7807	18.3344
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,494,147.46	1,686,835.01	192,687.55
Transportation Allowance	73,805.06	67,190.55	(6,614.51)
Special Receipts Allowance	161,875.25	169,761.08	7,885.83
Total System Formula Needs	1,729,827.77	1,923,786.65	193,958.88
Temporary Aid Adjustment Factor	(21,622.85)	(24,047.33)	(2,424.49)
Modified System Formula Needs	1,708,204.92	1,899,739.31	191,534.39
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	289,651,754	297,931,050	8,279,296
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,751,691.66	2,830,344.98	78,653.31
Net Option Funding	191,665.17	158,864.75	(32,800.42)
Allocated Income Tax Funds	55,732.97	55,909.31	176.35
Other Actual Receipts	458,786.72	540,510.35	81,723.62
Minimum Levy Adjustment	1,078,373.48	1,212,281.44	133,907.96
Total System Formula Resources	4,536,250.00	4,797,910.83	261,660.83
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	191,665.17	158,864.75	(32,800.42)
Allocated Income Tax Funds	55,732.97	55,909.31	176.35
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(55,732.97)	(55,909.31)	(176.35)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	191,665.17	158,864.75	(32,800.42)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(197.80)	112.68	310.47
Total System State Aid	191,467.37	158,977.43	(32,489.94)

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